

**Article - Business Occupations and Professions**

2-315.

(a) (1) Subject to the hearing provisions of § 2-317 of this subtitle, the Board, on the affirmative vote of a majority of its members, may deny a license to any applicant, reprimand any licensee, or suspend or revoke a license if the applicant or licensee:

[(1)] (I) fraudulently or deceptively obtains or attempts to obtain a license for the applicant or licensee or for another;

[(2)] (II) fraudulently or deceptively uses a license;

[(3)] (III) under the laws of the United States or of any state, is convicted of:

[(i)] 1. a felony; or

[(ii)] 2. a misdemeanor that is directly related to the fitness and qualification of the applicant or licensee to practice certified public accountancy;

[(4)] (IV) is guilty of fraud or other dishonesty in the practice of accountancy;

[(5)] (V) is guilty of gross negligence in the practice of accountancy;

[(6)] (VI) violates any provision of Subtitle 6 of this title;

[(7)] (VII) has had the right to practice as a certified public accountant in another state denied, revoked, or suspended or has had the renewal of that right denied for any cause other than failure to pay a renewal fee;

[(8)] (VIII) has had the right to practice as a certified public accountant before any unit of the State or federal government revoked or suspended; or

[(9)] (IX) violates a rule of professional conduct adopted by the Board.

(2) (I) INSTEAD OF OR IN ADDITION TO REPRIMANDING THE LICENSEE OR SUSPENDING OR REVOKING A LICENSE UNDER THIS SUBSECTION, THE BOARD MAY IMPOSE A PENALTY NOT EXCEEDING \$5,000 FOR EACH VIOLATION.

(II) TO DETERMINE THE AMOUNT OF THE PENALTY IMPOSED UNDER THIS SUBSECTION, THE BOARD SHALL CONSIDER:

1. THE SERIOUSNESS OF THE VIOLATION;
2. THE HARM CAUSED BY THE VIOLATION;
3. THE GOOD FAITH OF THE LICENSEE; AND
4. ANY HISTORY OF PREVIOUS VIOLATIONS BY THE

LICENSEE.